



**U.S. Department of Justice**  
**Office of the United States Trustee**  
*Southern District of New York*

33 Whitehall Street  
21<sup>st</sup> Floor  
New York, New York 10004

(212) 510-0500  
Fax: (212) 668-2255

March 3, 2006

**TO THE UNSECURED CREDITORS OF  
DANA CORPORATION, et al.<sup>1</sup>, Bankr. No. 06-10354 (Judge Lifland)**

You have been listed as a creditor in the Dana Corporation bankruptcy cases. Please be advised that the Office of the United States Trustee for the Southern District of New York (the "United States Trustee") will hold an organizational meeting for unsecured creditors in the above-referenced bankruptcy cases on **Friday, March 10, 2006 at 10:00 a.m. E.S.T.** at the following location:

Grand Hyatt New York – Manhattan Ballroom  
109 East 42<sup>nd</sup> Street (Park Avenue at Grand Central Terminal)  
New York, NY 10017  
Tel: (212) 883-1234  
<http://grandnewyork.hyatt.com/hyatt/hotels/services/maps/index.jsp>

The sole purpose of the meeting is to form an official committee or committees of unsecured creditors in these cases. Although this is not the meeting of creditors held under section 341 of the Bankruptcy Code, a representative of the Debtors will attend to provide information regarding the status of the cases. If you do not wish to serve on an official creditors committee, your presence at the meeting is not required.

If you wish to be considered for membership on any committee that is appointed, please complete the "Creditors' Committee Acceptance Form," which must be received by the Office of the United States Trustee, no later than 5:00 p.m., E.S.T., on Wednesday, March 8, 2006.

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<sup>1</sup> The following are the Debtors: Dakota New York Corp.; Dana Corporation; Brake Systems, Inc.; BWDAC, Inc.; Coupled Products, Inc.; Dana Atlantic LLC f/k/a Glacier Daido America, LLC; Dana Automotive Aftermarket, Inc.; Dana Brazil Holdings I LLC f/k/a Wix Filtron LLC; Dana Brazil Holdings LLC f/k/a/ Dana Realty Funding LLC; Dana Information Technology LLC; Dana International Finance, Inc.; Dana International Holdings, Inc.; Dana Risk Management Services, Inc.; Dana Technology Inc.; Dana World Trade Corporation; Dandorr L.L.C.; Dorr Leasing Corporation; DTF Trucking, Inc.; Echlin-Ponce, Inc.; EFMG LLC; EPE, Inc.; ERS LLC; Flight Operations, Inc.; Friction Inc.; Friction Materials, Inc.; Glacier Vandervell Inc.; Hose & Tubing Products, Inc.; Lipe Corporation; Long Automotive LLC; Long Cooling LLC; Long USA LLC; Midland Brake, Inc.; Prattville Mfg., Inc.; Reinz Wisconsin Gasket LLC; Spicer Heavy Axle & Brake, Inc.; Spicer Heavy Axle Holdings, Inc.; Spicer Outdoor Power Equipment Components LLC; Torque-Traction Integration Technologies, LLC; Torque-Traction Manufacturing Technologies, LLC; Torque-Traction Technologies, LLC; United Brake Systems Inc.

**Please be advised that the Creditors' Committee Acceptance Form requires each creditor, where applicable, to list the amount of debt held by that creditor in the creditor's name, and not on account of third-parties. At the organizational meeting, proposed committee members will be required to certify the amount of debt held in their name.**

The United States Trustee reserves the right to take appropriate action, including removing a creditor from any committee, if the information provided in the Creditor's Committee Acceptance Form is inaccurate.

Very truly yours,

DEIRDRE A. MARTINI  
UNITED STATES TRUSTEE

/s/ Greg M. Zipes

Greg Zipes  
Trial Attorney

cc: Enclosure (acceptance form)